QUESTION 4

4.1 Calculate the missing amounts (indicated by a, b and c) in the Fixed/Tangible Asset Note for the year ended 28 February 2014.

NO.	WORKINGS	AMOUNT	
a	6 740 000 - 2 689 000 no part marks	4 051 000 -	
ь	140 000 - 33 600 no part marks	106 400 🗸	
c	5 600 + 11 000 + 20% x (3 110 000 - 1 342 000) OR: 2 marks 1 mark 1 mark 1 mark 1 mark 1 mark 5 600 + 20% x ((1 768 000 x 10/12) + (2 098 000 x 4/12))	370 200 🗹	

Cash flow from operating activities	(1 039 900)	Commission#
Cash generated from operations	969 600	
Interest paid	(88 500)	
✓ Taxation 441 000 ✓ + 122 000 ✓ + 128 000 ✓ Details & correctly placed 563 000 (2 marks) OR -441 000 - 122 000 - 128 000	(691 000) 691 000: 3 marks	Operation, one tomect & brack
✓ Dividends 480 000 ✓ + 750 000 ✓ ✓ Details 8 correctly placed 480 000 + 1 620 000 - 870 000 OR - 480 000 - 1620 000 + 870 000 1 mark 1 mark 1 mark	(1 230 000) 1 230 000: 3marks	Operation one particular is brack
Cash flow from investing activities	(4 274 600)	S
✓ Purchase of fixed assets 4 051 000☑ + 330 000✓ Details & correctly placed see 4.1 a	(4 381 000) 4 381 000: 2	Operation one powers & brack
 ✓ Proceeds from disposal of fixed assets Details & correctly placed 	106 400	See 4 15 & n brackets
Cash flow from financing activities	2 325 000	Compliana
Proceeds from the sale of shares Octobe & correctly placed.	2 400 000 1 mark	correct & no brai
✓ Share buy-back 50 000 x R9,50 Octavis & correctly placed	(475 000 /)	correct & brac
Change in loan Details & correctly placed	400 000 1 mark	correct & no brai
Net change in cash and cash equivalents	(2 989 500)	Operation
Cash and cash equivalents at beginning of year	2 488 000	

Operation from top OR R13 500 OR (R515 000)

Valid alternative details acceptable # Operation one part correct in the sub-section (figures/details)

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2014 Nov Accounting Memo

R Barnett



Unveiling the Magic of Words: A Overview of "2014 Nov Accounting Memo"

In a world defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their power to kindle emotions, provoke contemplation, and ignite transformative change is truly awe-inspiring. Enter the realm of "2014 Nov Accounting Memo," a mesmerizing literary masterpiece penned by a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve in to the book is central themes, examine its distinctive writing style, and assess its profound affect the souls of its readers.

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